

# **Audit**



# **Report**

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE BASE REALIGNMENT AND CLOSURE  
BUDGET DATA THE CLOSURE OF NAVAL AIR  
STATION GLENVIEW, ILLINOIS, AND REALIGNMENT  
PROJECTS AT FORT MCCOY, WISCONSIN, AND  
CARSWELL AIR RESERVE BASE, TEXAS**

Report No. 94-126

June 10, 1994

**Department of Defense**

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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
MILCON	Military Construction
NAS	Naval Air Station
NAVFAC	Naval Facilities Engineering Command
VMGR	Marine Aerial Refueler Transport Squadron



**INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-2884**

June 10, 1994

**MEMORANDUM FOR COMPTROLLER OF THE DEPARTMENT OF DEFENSE  
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL  
MANAGEMENT)**

**SUBJECT: Audit Report on Defense Base Realignment and Closure Budget Data for  
the Closure of Naval Air Station Glenview, Illinois, and Realignment  
Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base,  
Texas (Report No. 94-126)**

We are providing this report for your review and comments. This report is one in a series of reports about FYs 1994 and 1995 base realignment and closure military construction costs. The report addresses two military construction projects on the closure of Naval Air Station Glenview, Illinois, and realignments to Carswell Air Reserve Base, Texas, and Fort McCoy, Wisconsin.

DoD Directive 7650.3 requires that all audit recommendations and monetary benefits be resolved promptly. The Navy did not provide comments on a draft of this report. Therefore, we redirected the recommendation to reduce and reprogram funding to the Comptroller of the Department of Defense. We request that the Comptroller of the Department of Defense and the Navy provide comments on the recommendations and monetary benefits by July 11, 1994.

We appreciate the courtesies and cooperation extended to the audit staff. If you have any questions on this audit, please contact Mr. Wayne K. Million, Audit Program Director, at (703) 692-2991 (DSN 222-2991) or Mr. Thomas W. Smith, Audit Project Manager, at (703) 692-2992 (DSN 222-2992). Copies of the report will be distributed to the organizations listed in Appendix D. The audit team members are listed inside the back cover.

*David K. Steensma*

David K. Steensma  
Deputy Assistant Inspector General  
for Auditing



## Office of the Inspector General, DoD

**Report No. 94-126**  
(Project No. 4CG-5008.04)

**June 10, 1994**

### **DEFENSE BASE REALIGNMENT AND CLOSURE BUDGET DATA FOR THE CLOSURE OF NAVAL AIR STATION GLENVIEW, ILLINOIS, AND REALIGNMENT PROJECTS AT FORT MCCOY, WISCONSIN, AND CARSWELL AIR RESERVE BASE, TEXAS**

#### **EXECUTIVE SUMMARY**

**Introduction.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, directs the Secretary of Defense to ensure that the amount of the authorization DoD requested for each military construction project associated with base realignment and closure does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. A primary reason for differences is the time constraints imposed on the Military Departments for developing base realignment and closure military construction cost estimates. Tight schedules dictated by the base closure and realignment process made initial project documentation and the associated cost-estimating process extremely difficult. The Inspector General, DoD, is required to review each base realignment and closure military construction project for which a significant difference exists from the original cost estimate and to provide the results of the review to the congressional Defense committees. This report is one in a series of reports about FYs 1994 and 1995 base realignment and closure military construction costs.

Because of the 1993 Commission recommendation, Naval Air Station Dallas, Texas, is closing and realigning its functions to Carswell Air Reserve Base, Texas. In October 1994, the current Naval Air Station Dallas command is scheduled to assume host responsibilities at Carswell Air Reserve Base. At that time, the base will be renamed Naval Air Station Fort Worth Joint Reserve Base, combining assets from Naval Air Station Dallas; Naval Air Station Memphis, Tennessee; Naval Air Station Glenview, Illinois; and Carswell Air Reserve Base.

**Objectives.** The overall audit objective was to determine the accuracy of Defense base realignment and closure military construction budget data. This report provides the results of the audit of two projects, valued at \$13 million, resulting from the closure of Naval Air Station Glenview, Illinois, and the realignment of the aircraft and dedicated personnel to Fort McCoy, Wisconsin, and Carswell Air Reserve Base.

**Audit Results.** Project P-700T, "Army Reserve/Guard Facility," at Fort McCoy, valued at \$5.3 million, was properly planned, programmed, and documented. Project P-135T, "Maintenance Hangar," at Carswell Air Reserve Base, valued at \$7.7 million, was overstated by at least \$4.4 million.

**Internal Controls.** Navy internal controls and the implementation of the DoD Internal Management Control Program were not effective because they did not prevent or identify material internal control weaknesses in planning and programming requirements for base realignment and closure military construction projects. However, during the audit, the Commander, Naval Facilities Engineering Command, issued guidance establishing a requirement at all Naval Facilities Engineering Command field activities to validate Defense base realignment and closure military construction requirements and improve the budget estimating process. This policy, when fully implemented, should enhance controls over base realignment and closure project estimates and correct the material internal control weaknesses. See Part I for the internal controls reviewed and the finding in Part II for details on the internal control weaknesses identified.

**Potential Benefits of Audit.** Implementation of the recommendations will allow DoD to put up to \$4.4 million of FY 1995 base realignment and closure military construction funds to better use. The Navy's action to strengthen internal controls will ensure the accuracy of budget estimates for military construction projects resulting from base realignments and closures and will result in additional monetary benefits. However, we could not quantify the amount. Appendix B summarizes the potential benefits resulting from audit.

**Summary of Recommendations.** We recommend that the Commanding Officer, Marine Reserve Force, in conjunction with the Commander, Naval Air Station Dallas, determine the most cost-effective alternative by thoroughly analyzing the requirements for project P-135T including availability of existing facilities and base loading. We also recommend that the Comptroller of the Department of Defense reduce the funding for project P-135T by \$4.4 million and adjust Navy base realignment and closure funding as appropriate.

**Management Comments.** The Navy did not provide comments on a draft of this report. Therefore, we redirected the recommendation to reduce and reprogram funding for the base realignment and closure projects to the Comptroller of the Department of Defense. We request comments from the Comptroller of the Department of Defense and the Navy by July 11, 1994.

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This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.





## **Part I - Introduction**

## Background

**Initial Recommendations of the Commission on Defense Base Closure and Realignment.** On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Using cost estimates provided by the Military Departments, the Commission recommended 59 base realignments and 86 base closures. On October 24, 1988, Congress passed, and the President signed, Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," which enacted the Commission's recommendations. Public Law 100-526 also establishes the DoD Base Closure Account to fund any necessary facility renovation or military construction (MILCON) projects for base realignments and closures (BRAC).

**Subsequent Commission Requirements and Recommendations.** Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. Public Law 101-510 chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. The law also stipulated that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress.

The 1991 Commission recommended that 34 bases be closed and 48 bases be realigned, resulting in an estimated net savings of \$2.3 billion during FYs 1992 through 1997, after a one-time cost of \$4.1 billion. The 1993 Commission recommended that 130 bases be closed and 45 bases be realigned, resulting in an estimated net savings of \$3.8 billion during FYs 1994 through 1999, after a one-time cost of \$7.4 billion.

**Military Department BRAC Cost-Estimating Process.** To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model (COBRA). COBRA uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare DD Forms 1391, "FY 1994 Military Construction Project Data," for individual MILCON projects required to accomplish the realigning actions. COBRA provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.

**Required Defense Reviews of BRAC Estimates.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, states that the Secretary of Defense shall ensure that the authorization amount that DoD requested for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to the Commission. If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. Also, Public Law 102-190

prescribes that the Inspector General, DoD, must evaluate significant increases in BRAC MILCON project costs over the estimated costs provided to the Commission and send a report to the congressional Defense committees.

**Establishment of Carswell Air Reserve Base, Texas.** The 1991 Commission recommended that Carswell Air Force Base realign its force structure and partially close by FY 1993. On October 1, 1993, the Department of the Air Force officially changed the name of Carswell Air Force Base to Carswell Air Reserve Base.

**Realignment of Naval Air Station Dallas, Texas, Functions to Carswell Air Reserve Base.** Because of the 1993 Commission recommendation, Naval Air Station (NAS) Dallas is closing and realigning its functions to Carswell Air Reserve Base. In October 1994, the current NAS Dallas command is scheduled to assume host responsibilities at Carswell Air Reserve Base. At that time, the base will be renamed NAS Fort Worth Joint Reserve Base, combining assets from NAS Dallas; NAS Memphis, Tennessee; NAS Glenview, Illinois; and Carswell Air Reserve Base.

## Objectives

The overall audit objective was to determine the accuracy of Defense BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the analysis considered existing facilities. The audit also evaluated the implementation of the DoD Internal Management Control Program and assessed the adequacy of applicable internal controls.

This report provides the results of the audit of project P-700T, "Army Reserve/Guard Facility," at Fort McCoy, Wisconsin, valued at \$5.3 million, and project P-135T, "Maintenance Hangar," at Carswell Air Reserve Base, valued at \$7.7 million.

## Scope and Methodology

**Limitations to Overall Audit Scope.** COBRA develops cost estimates as a realignment and closure package for a particular realigning or closing base and does not develop estimates by individual BRAC MILCON project. Therefore, we were unable to determine the amount of cost increases for each individual MILCON project related to a BRAC.

**Overall Audit Selection Process.** We compared the total COBRA cost estimates for each BRAC package with the Military Departments' and the Defense Logistics Agency's FYs 1994 through 1999 BRAC MILCON \$2.6 billion budget submission. We selected BRAC packages for which:

## Introduction

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- o the package had an increase of more than 10 percent from the total COBRA cost estimates to the current total package budget estimates or

- o the submitted FYs 1994 and 1995 budget estimates were more than \$21 million.

**Specific Audit Limitations for This Audit.** We examined the documentation for two FYs 1994 and 1995 BRAC MILCON projects, valued at \$13 million, resulting from the closure of the NAS Glenview and the realignment of the aircraft and dedicated personnel, equipment, and support services to Fort McCoy and Carswell Air Reserve Base. No other projects are scheduled to complete the NAS Glenview realignment and closure.

**Audit Standards, Potential Benefits, and Locations.** This economy and efficiency audit was made from February through April 1994 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of internal controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. See Appendix B for the potential benefits resulting from the audit. Appendix C lists the organizations visited or contacted during the audit.

## Internal Controls

**Internal Controls Reviewed.** The audit reviewed internal controls over validating BRAC MILCON requirements. Specifically, we reviewed Navy procedures for planning, programming, budgeting, and documenting BRAC MILCON requirements for the realignment projects associated with closing NAS Glenview. We also examined Navy procedures for identifying and correcting inaccurate BRAC MILCON project requirements.

**Internal Control Weaknesses Identified.** The audit identified material internal control weaknesses as defined by DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987. Navy internal controls and the implementation of the DoD Internal Management Control Program were not effective because they did not prevent or identify material internal control weaknesses in the accuracy of the BRAC requirement for one of the two projects reviewed. We also examined the portion of the DoD Internal Management Control Program applicable to validating the accuracy of BRAC MILCON budget requirements. The program failed to prevent or detect the internal control weaknesses because BRAC funding was not an assessable unit.

**Command Efforts to Improve Internal Controls.** In December 1993, the Commander, Naval Facilities Engineering Command (NAVFAC), issued guidance establishing a requirement at all NAVFAC field activities to validate BRAC MILCON requirements and improve the budget estimating process. NAVFAC field activities full implementation of this policy should enhance controls over BRAC project estimates because the policy provides for applying the existing criteria to validate regular MILCON project requirements.

Implementation of the DoD Internal Management Control Program will also be strengthened by including the validation of BRAC MILCON project requirements as an assessable unit. Because of the Commander, NAVFAC, efforts, we made no recommendations concerning internal controls.

## Prior Audits and Other Reviews

Since 1991, 43 audit reports have addressed DoD BRAC issues. Appendix A lists selected DoD and Navy BRAC reports.



## **Part II - Finding and Recommendations**

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## **Adjustments to Project Requirements**

Fort McCoy planning officials properly planned requirements for project P-700T to support an Army reserve unit realignment from NAS Glenview. However, NAS Dallas officials did not adjust the funding for project P-135T to build an aircraft maintenance hangar when the requirements changed from new construction to modification of a newly available existing facility. The funding for project P-135T was not adjusted because NAS Dallas officials believed that any savings in BRAC MILCON could be used to support other approved BRAC MILCON projects. As a result, BRAC MILCON funding of \$7.7 million for project P-135T could be reduced by \$4.4 million.

## **Criteria for Determining BRAC MILCON Requirements**

National Guard Regulation 415-10, "Installation and Facilities Construction Standards," October 1984, provides space guidelines to determine the facility size for U.S. Army Reserve activities.

Navy Publication P-80, "Facility Planning Criteria for Navy and Marine Corps Shore Installations," October 1982, provides space guidelines to compute Navy and Marine Corps facility requirements according to projected base loading, type and number of aircraft assigned, and workload.

NAVFAC Instruction 11010.44E, "Shore Facilities Planning Manual," October 1990, requires that an organization's basic facility requirement be compared with existing facilities that are available to satisfy the need. When alternatives to new construction exist, the project documentation should include an economic analysis.

Navy BRAC MILCON projects are also limited by guidance provided by the Commander, NAVFAC, stating that BRAC MILCON project requirements are limited to the lessor of the realigning organization's facility requirement or the space occupied at the losing installation.

## **NAS Glenview Realignment**

The FY 1993 Commission recommended that NAS Glenview close and that the aircraft and associated personnel and equipment realign to other installations. To implement the recommendation, B Company, 2/228th Army Aviation Regiment, a unit made up of U.S. Army Reserve personnel, would be realigned to Fort McCoy. The Marine Aerial Refueler Transport Squadron (VMGR) 234 would be realigned to Carswell Air Reserve Base. The NAS Glenview FYs 1994 and 1995 BRAC MILCON budget contained two projects to build facilities for the organizations being realigned.



## U.S. Army Reserve Realignment to Fort McCoy

**Mission.** The 2/228th Army Aviation Regiment is located at NAS Glenview and supports an aviation training mission by providing the Army Theater Aviation Group with cargo and passenger support. To support the regiment's mission after the realignment to Fort McCoy, an aircraft maintenance hangar and a reserve training building are required.

**Project P-700T, "Army Reserve/Guard Facility."** This project, estimated to cost \$5.3 million, was for construction of a 21,520-square-foot aircraft maintenance hangar with a control tower and a 11,500-square-foot reserve training building. The project was intended to accommodate the Army Reserve realignment of:

- o 6 C-12 passenger and cargo aircraft,
- o 5 UH-1 helicopters,
- o 5 OH-58 helicopters, and
- o 8 U.S. Army Reserve units consisting of 681 Army reservists, 69 active-duty Army personnel, and 8 Army civilian personnel.

The Army projects that reservists will use the facilities 3 weekends a month and 6 nights a week, and Army active-duty and Army civilian personnel will use the facilities 5 days a week.

**Requirement Validation.** The Deputy Chief of Staff for Engineering, 86th Army Reserve Command, reviewed and verified the Navy's proposed requirement for project P-700T, including the project scope and cost estimate, and completed the supporting documentation for the project. As a result of the Army review, the project cost estimate increased to \$5.5 million because the Navy based the initial estimate on an inaccurate unit cost.

**Adequacy of Project Requirement Documentation.** Project P-700T was adequately supported and documented. The requirement was derived from the Army reserve training and transport mission, the number of reserve units and equipment, and workload projections for the functions being realigned to Fort McCoy. The planning process also appropriately included an evaluation of existing training and aviation facilities at Fort McCoy to accommodate the realignment.

## VMGR 234 Realignment to Carswell Air Reserve Base

**Mission.** VMGR 234 is located at NAS Glenview and is assigned missions for in-flight refueling and air transport. To accommodate the realignment of VMGR 234's 12 KC-130 aircraft to Carswell Air Reserve Base, an aircraft maintenance hangar is required.

## Adjustments to Project Requirements

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**Project P-135T, "Maintenance Hangar."** The initial project, estimated to cost \$7.7 million, was for construction of a 58,600-square-foot maintenance hangar with a 12,000-square-foot parking apron at Carswell Air Reserve Base. The project requested a smaller facility than VMGR 234 occupies at NAS Glenview. Table 1 shows that the VMGR 234 occupies a 64,812-square-foot facility at NAS Glenview, building 126, consisting of a hangar bay, administrative space, and maintenance shop space.

<b>Table 1. Existing VMGR 234 Facility at NAS Glenview</b>	
<u>Description</u>	<u>NAS Glenview Building 126 (square feet)</u>
Hangar Bay Space	35,412
Administrative and Maintenance Shop Space	<u>29,400</u>
Total	<u>64,812</u>

Considering projected base loading, type and number of aircraft, and workload, Navy Publication P-80 guidelines also result in a requirement for a 64,812-square-foot facility. Accordingly, project P-135T should have requested a 64,812-square-foot facility at Carswell Air Reserve Base.

**Consideration of Existing Facilities.** When the initial DD Form 1391 was prepared, an existing facility was not available at Carswell Air Reserve Base. However, after the Navy submitted the initial DD Form 1391, the city of Fort Worth gave up rights to a 188,000-square-foot aircraft hangar at Carswell Air Reserve Base that was being transferred to the city by the Air Force. When the hangar space became available, Navy and Marine Corps officials agreed that renovation of the newly available hangar would provide a suitable facility for the VMGR 234 realignment requirement.

**Project Revision.** As the designated future installation host, NAS Dallas personnel revised the original DD Form 1391 for project P-135T by expanding the initial space requirement to 127,000 square feet. The revised project also included facilities for the NAS Dallas operations, supply, public works, and administrative departments relocating to Carswell Air Reserve Base. In addition, the revised project included hangar and administrative space for the Navy Fleet Logistics Support Squadron's four C-9B airlift aircraft that are realigning from NAS Dallas, space that was initially planned under project P-110T, "Maintenance Hangar." Funding for the Navy Fleet Logistics Support Squadron's requirements were already included in BRAC MILCON projects approved as part of the NAS Dallas BRAC package. However, funding for the added projects was not removed from the NAS Dallas BRAC package. Project P-110T was initially for a 36,340-square-foot facility funded for \$4.1 million. The NAS Dallas BRAC MILCON projects are discussed in detail in a separate report.

**Audit Conclusions.** According to the results in Table 2, the cost associated with renovating 64,800 square feet in the 188,000-square-foot hangar would be approximately \$3.3 million. Thus, the proposed cost of project P-135T could be reduced by \$4.4 million.

Table 2. Cost Estimate For Hangar Renovation			
<u>Description</u>	<u>Unit Cost</u> (per square foot)	<u>Quantity</u> (square feet)	<u>Total Estimated Cost</u>
Hangar Bay Space	\$ 5.00 <sup>1</sup>	35,412	\$ 177,060
Crew and Equipment Space	14.00 <sup>1</sup>	14,700	205,800
Administrative Space	16.00 <sup>1</sup>	14,700	235,200
		<u>Contractor Cost</u>	
	<u>Space Allocation</u> (percent)	<u>Estimate</u>	
Mechanical Space	46 <sup>2</sup>	\$ 359,700	165,462
Plumbing Space	46 <sup>2</sup>	136,400	62,744
Electrical Room Space	46 <sup>2</sup>	193,160	88,853
Fire Protection Space	46 <sup>2</sup>	4,136,000	<u>1,902,560</u>
Subtotal			\$2,837,679
Contingency Space	15 <sup>1</sup>	\$2,839,127	<u>425,652</u>
Total			<u>\$3,263,331</u>
<sup>1</sup> Estimates used by the architect and engineering contractor that revised the initial DD Form 1391 for the Commander NAS Dallas and NAVFAC.			
<sup>2</sup> Calculated by dividing the 58,600-square-foot requirement in the initial DD Form 1391 by the 127,000-square-foot space requirement in the revised DD Form 1391.			

## Internal Controls

**Requirement for Budget Estimate Documentation.** NAVFAC Instruction 11010.44E requires that the major claimant (approving authority) review MILCON project documentation to verify that the projects forwarded by the requestor (user) are for valid requirements, and that the documentation will justify and support the budget estimate. Justification should include documentation of the step-by-step process by which the requirement was developed and should stand alone when reviewed by others.

**NAS Glenview Budget Estimate Documentation.** The Navy did not consider existing assets when the Navy determined the scope of the initial project proposed at Carswell Air Reserve Base for realigning VMGR 234. When the Navy planning officials at NAS Dallas realized that existing facilities were available at Carswell Air Reserve Base that would decrease the project scope, no attempt was made to reduce funding for the project; rather, the project scope was increased more than 100 percent by adding additional requirements to the

## **Adjustments to Project Requirements**

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project. NAVFAC Instruction 11010.44E requires the submission of a partial facilities requirement plan and a revised project data sheet with justification for changing the project scope. Navy internal controls were not followed or were not adequate to make sure that the NAS Dallas officials submitted proper documentation to the Commander, NAVFAC, to justify changing the project scope.

When comparing the planning and programming process for BRAC MILCON projects with the normal MILCON process, the BRAC MILCON process is accomplished in a much shorter time. The shorter time forces planning officials to take short cuts, in effect compromising many of the internal controls that NAVFAC established for the normal MILCON process and increasing the vulnerability of BRAC funds to waste. Not every DD Form 1391 is subject to audit; therefore, to prevent waste, officials responsible for requesting and approving funding for BRAC MILCON projects must assess the vulnerability associated with planning and programming BRAC MILCON projects, and must design and implement internal control procedures to verify that missions are realigned to adequate facilities in a cost-effective manner.

## **Recommendations for Corrective Action**

1. We recommend that the Commanding Officer, Marine Reserve Force, in conjunction with the Commander, Naval Air Station Dallas, thoroughly analyze the most cost-effective alternative for the realignment of the Marine Aerial Refueler Transport Squadron 234 from Naval Air Station Glenview to Carswell Air Reserve Base in accordance with verified and documented requirements, to include base loading and use of existing facilities.
2. We recommend that the Comptroller of the Department of Defense reduce the Navy FY 1995 base realignment and closure military construction authorization for project P-135T, "Maintenance Hangar," by \$4.4 million and reprogram the funds to other supported and approved base realignment and closure military construction projects.

## **Managements Comments**

The Navy did not provide comments on a draft of this report. Therefore, we redirected Recommendation A.2. to the Comptroller of the Department of Defense. Accordingly, we request that the Comptroller of the Department of Defense and the Navy provide comments on the final report.

## **Part III - Additional Information**

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## **Appendix A. Summary of Prior Audits and Other Reviews**

### **Inspector General, DoD**

94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Defense Base Realignment and Closure Budget Data for the Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District West	May 18, 1994
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994

**Inspector General, DoD (cont'd)**

93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993
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**Naval Audit Service**

023-S-94	Military Construction Projects Budgeted and Programmed for Bases Identified for Closure or Realignment	January 14, 1994
028-C-93	Implementation of the 1993 Base Closure and Realignment Process	March 15, 1993

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## **Appendix B. Summary of Potential Benefits Resulting From Audit**

<b>Recommendation Reference</b>	<b>Description of Benefit</b>	<b>Amount and/or Type of Benefit</b>
1.	Economy and Efficiency. Revises BRAC MILCON estimates to reflect the most cost-effective alternative.	Undeterminable.*
2.	Economy and Efficiency. Reduces and reprograms funding for project P-135T to construct an aircraft maintenance hangar.	\$4.4 million of FY 1995 Base Closure Account funds put to better use.

\*Exact amount of additional benefits to be realized will depend on future budget decisions and budget requests.



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## **Appendix C. Organizations Visited or Contacted**

### **Office of the Secretary of Defense**

Office of the Under Secretary of Defense for Acquisition and Technology,  
Washington, DC  
Office of the Comptroller of the Department of Defense, Washington, DC

### **Department of the Army**

Headquarters, Fort McCoy, Fort McCoy, WI  
2/228th Army Aviation Regiment, Naval Air Station Glenview, IL

### **Department of the Navy**

Chief of Naval Operations, Washington, DC  
Deputy Chief of Naval Operations (Logistics), Washington, DC  
Office of the Comptroller of the Navy, Washington, DC  
Marine Reserve Force, New Orleans, LA  
Marine Air Group 41, Dallas, TX  
Detachment B, Glenview, IL  
Naval Facilities Engineering Command, Alexandria, VA  
Southern Division, North Charleston, SC  
Naval Reserve Force, New Orleans, LA  
Naval Air Reserve Force, New Orleans, LA  
Naval Air Station Glenview, IL

### **Other Government Organization**

General Accounting Office, Washington, DC

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## **Appendix D. Report Distribution**

### **Office of the Secretary of Defense**

Under Secretary of Defense for Acquisition and Technology  
Comptroller of the Department of Defense  
Assistant Secretary of Defense (Economic Security)  
Deputy Assistant Secretary of Defense (Economic Reinvestment and Base  
Realignment and Closure)  
Assistant Secretary of Defense (Force Management and Personnel)  
Assistant Secretary of Defense (Reserve Affairs)  
Assistant to the Secretary of Defense (Public Affairs)

### **Department of the Army**

Secretary of the Army  
Director of Army Staff, Base Realignment and Closure Office  
Commander, Fort McCoy  
Auditor General, Department of the Army

### **Department of the Navy**

Secretary of the Navy  
Assistant Secretary of the Navy (Financial Management)  
Assistant Secretary of the Navy (Installations and Environment)  
Commandant of the Marine Corps  
Commanding Officer, Marine Reserve Force  
Deputy Chief of Naval Operations (Logistics)  
Commander, Naval Facilities Engineering Command  
Commanding Officer, Naval Reserve Force  
Commanding Officer, Naval Air Station Dallas  
Commanding Officer, Naval Air Station Glenview  
Auditor General, Naval Audit Service

### **Department of the Air Force**

Auditor General, Air Force Audit Agency

## **Defense Organizations**

Director, Defense Contract Audit Agency  
Director, Defense Logistics Agency  
Director, National Security Agency  
Inspector General, Central Imagery Office  
Inspector General, Defense Intelligence Agency  
Inspector General, National Security Agency  
Director, Defense Logistics Studies Information Exchange

## **Non-Defense Federal Organizations and Individuals**

Office of Management and Budget  
Technical Information Center, National Security and International Affairs Division,  
General Accounting Office

Chairman and Ranking Minority Member of Each of the Following Congressional  
Committees and Subcommittees:

Senate Committee on Appropriations  
Senate Subcommittee on Defense, Committee on Appropriations  
Senate Committee on Armed Services  
Senate Committee on Governmental Affairs  
House Committee on Appropriations  
House Subcommittee on Defense, Committee on Appropriations  
House Committee on Armed Services  
House Committee on Government Operations  
House Subcommittee on Legislation and National Security, Committee on  
Government Operations  
Senator Phil Gramm, U.S. Senate  
Senator Kay Bailey Hutchison, U.S. Senate  
Congressman Joe Barton, U.S. House of Representatives  
Congressman John Bryant, U.S. House of Representatives  
Congressman Martin Frost, U.S. House of Representatives  
Congressman Pete Geren, U.S. House of Representatives  
Congressman Eddie Bernice Johnson, U.S. House of Representatives  
Congressman Sam Johnson, U.S. House of Representatives

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